

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 20TH AUGUST 2007 / 29TH SRAVANA 1929

WP(C).No. 14432 of 2004(R)

PETITIONER:

M/S.KERALA ROADWAYS LTD., K.R.S.BUILDING
INDIRA GANDHI ROAD, KOZHIKODE, REP. BY ITS
BRANCH MANAGER, ERNAKULAM SRI.ABDUL KHADAR,
S/O.MOHAMMED HAJI, AGED 47 YEARS, R/A.AT H2,
GALAXY EMPIRE, MULEPPADAOM OAD,
VAZHAKKALA.

BY ADV. SRI.P.GOPINATH MENON

RESPONDENTS:

1. STATE OF KERALA, REP. BY FINANCE
SECRETARY, SECRETARIAT, TRIVANDRUM.
2. INTELLIGENCE INSPECTOR, SQUAD NO.1,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.
3. INTELLIGENCE INSPECTOR,SQUAD NO.2,
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.
4. INTELLIGENCE INSPECTOR,SQUAD NO.3,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 20/08/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ORDER DT.19.9.2001 IN CMP NO.25220/2001 IN OP NO.15997/2001 OF THE HON'BLE COURT.

P2: TRUE COPY OF NOTICE ISSUED U/S.45B OF THE KGST ACT IN RESPECT OF GOODS TRANSPORTED BY VEHICLE NO.KL-7/5279 ISSUED BY R2 TO THE PETITIONER DT.29.4.04.

P3: .DO. NO.TN 28W-3636 ISSUED BY R3 TO PETITIONER DT.29.4.04.

P4: TRUE COPY OF NOTICE IN RESPECT OF VEHICLE NO.KRZ 9099 ISSUED BY R4 TO PETITIONER DT.29.4.04.

P5: TRUE COPY OF NOTICE IN RESPECT OF VEHICLE NO.TN-37-S/2617 ISSUED BY R3 TO PETITIONER DT.29.4.04.

P6: TRUE COPY OF NOTICE UNDER RULE 4(2)A OF THE KERALA TAX ON ENTRIES OF GOODS IN THE LOCAL AREAS RULES 1994 ISSUED BY R2 TO THE PETITIONER DT.29.4.04..

P7: .DO. BY R4 TO PETITIONER .DO.

P8: TRUE COPY OF NOTICE ISSUED U/S.29A ISSUED BY R2 TO THE PETITIONER DT.29.4.04..

P9: .DO. BY R3 .DO.

P10: .DO. BY R4 .DO.

P11: .DO. BY R3 .DO.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.14432 of 2004
.....

Dated this the 20th day of August, 2007.

JUDGMENT

Since challenge against Section 45B of the KGST Act is rejected and provision upheld by judgment of this court reported in FAST & SAFE TRANSPORTS PVT. LTD. V. STATE OF KERALA (2004(3) KLT 5120, this W.P. is dismissed following the said judgment.

C.N.RAMACHANDRAN NAIR

Judge

pms